

10 percent of their tax that otherwise would have been due for late filing. The argument against it, of course, is the entities involved should have filed. This is one of the problems you have when you file every four years, you have turnover, which is the case I know in one instance. You have turnover in local boards for the church. You have a turnover in the chairman and things just simply do not get timely filed, but what the amendment would do is permit those dozen or so entities to file yet this year, and then as a permanent statute, however, that would be permissive to file up to 30 days late but with a 10 percent penalty. I will be glad to respond to any questions. I should add, I was told, I had forgotten, that I think it was four years ago we passed similar type of legislation because a number of churches and others had failed to file timely and so something of this nature was done at that time to provide them with some relief. And the assumption, I suppose, ought to be that once was enough, but, nevertheless, at least a dozen or so examples did come up here in Lancaster County. For that reason, I am offering the amendment. I'd be glad to respond to any questions.

PRESIDENT MOUL: Thank you, Senator Warner. Before we proceed with debate, I would like to call the senators' attention again to the south balcony. A special guest today of Senator Vrtiska is Christy Kennedy of Pawnee City who won two state championships at the State Class C Speech Meet on Friday, March 26. Her first places were in informative and persuasive speeches, and she could probably teach me something. Would you please rise and be recognized, Christy. Congratulations. Thank you. I will now recognize Senator Chambers, followed by Senator Vrtiska and Hohenstein.

SENATOR CHAMBERS: Madam President and members of the Legislature, I would like to ask Senator Warner a question. Senator Warner, is...well, I am going to state it but it's like a question, Lancaster County is the only county that I have become aware of as having a chronic problem in this regard. Which other counties, which other counties have churches in them and nonprofit organizations which have encountered this problem that you are aware of?

SENATOR WARNER: I am not aware of, Senator, of others. It has been suggested to me by others that have contacted me that there may be a variety of ways it might be handled in some counties, but I do not know that to be a fact.